

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

**REVOCATION AND APPOINTMENT OF POWER OF ATTORNEY**

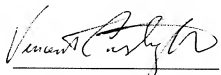
Dear Sir:

Coby Electronics Corporation, 1991 Marcus Avenue, Suite 301, Lake Success, New York 11042 (the "Assignee"), hereby revokes any and all previous Powers of Attorney and appoints Mayer Brown LLP and all practitioners associated with Customer Number 26565, individually and collectively, with full power of substitution and revocation, to represent Assignee before the United States Patent and Trademark Office (USPTO) in connection with the patent applications listed in Schedule A (the "Patent Applications"), and to transact all business in the USPTO connected therewith and with any resulting patents. Assignee requests that all correspondence from the USPTO concerning the Patent Applications be sent to the address associated with Customer Number 26565.

Assignee certifies that it is the owner by assignment of the entire right, title and interest in and to the Patent Applications, such assignments having been duly recorded with the USPTO. Documentary evidence of the chain of title from the original owner to Assignee for each of the Patent Applications is recorded in the assignment records of the USPTO at the respective Reel and Frame numbers provided in Schedule A.

Pursuant to 37 C.F.R. § 3.73, the undersigned states that they are authorized to act on behalf of Assignee.

Signed this 28th day of January, 2009.

By:   
Name: Vincent Castiglione  
Title: General Counsel

SCHEDULE A - PATENTS

| Our ref. no. | Title  | Serial No. | Filing date | reel/frame  |
|--------------|--|------------|-------------|-------------|
| 8103244      | Portable DVD Player with External Battery                    | 29/325,136 | 12/25/2008  | 017721/0199 |
| 8133742      | Portable Radio   | 29/137,174 | 2/14/2001   | 011535/0131 |
|              | Integrated Compact Disk Player Telephone                     | 29/205,973 | 5/24/2004   | 15398/0760  |
| 8133929      | Integrated Telephone Compact Disk Player                     | 29/206,010 | 5/24/2004   | 15396/0918  |
| 8133683      | Compact Hands-Free Adapter for use with a cellular Telephone | 09/871,570 | 5/31/2001   | 016545/0391 |
| 8133543      | Compact Disc Player  | 29/165,842 | 8/15/2002   | 014421/0409 |
| 8133876      | Portable DVD Player  | 29/211,193 | 8/12/2004   | 015705/0395 |
| 8133595      | Compact Disk Player  | 29/171,307 | 11/20/2002  | 13866/0278  |
|              | Hanging Latch Hook Mechanism for Telephones                  | 09/192,756 | 11/16/1998  | 9601/0712   |
| 8133602      | Portable CD Player   | 29/165,776 | 8/15/2002   | 014419/0957 |
| 8133929      | Portable Radio   | 29/173,542 | 12/31/2002  | 13642/0765  |
| 8133520      | Portable DVD Player with Stand                               | 29/210,419 | 7/30/2004   | 15646/0772  |
| 8133882      | Hands Free Adapter   | 29/149,092 | 10/2/2001   | 12231/0322  |
| 8133660      | Adapter for Coupling Audio                                   | 09/241,502 | 2/1/1999    | 9750/0126   |
| 8133589      | Portable Media Player  | 11/009,396 | 12/10/2004  | 16000/0101  |